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Ms. Velma T. Smith Branch Chief Securities and Exchange Commission Branch of Filer Support 2 Rdom 2531 100 F Street, NE Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, B&G Foods Inc., Enhanced Income Sécurities (Each representing one share of Class A Common Stock and \$7.15 principal amount of 12% Senior Subordinated Notes due 2016) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A (Amendment No. 1) received on June 14, 2007. Tentative listing date - June 18, 2007.

Sincerely,

PROCESSED JUN 1 9 2007